

EXHIBIT B

DECLARATION OF RONALD J. ROSEN

Ronald J. Rosen declares under penalty of perjury as follows:

1. I was the Executive Creative Director for Dentsu America, until my employment was terminated on November 17, 2006.
2. Steve Biegel, the Senior Vice President, Group Creative Director, for Dentsu America, reported directly to me.
3. I was present during a commercial shoot for one of Dentsu's clients, Canon, Inc., held at the Nasdaq Center in Key Biscayne, Florida. The personality for this particular advertisement campaign was the tennis star, Maria Sharapova.
4. Toyo Shigeta, who was the President and CEO of Dentsu America at the time, was present during the photo shoot.
5. During a break in the commercial shoot, when setting up for the next shot, I saw Mr. Shigeta take a photograph with his own digital camera of Ms. Sharapova. Ms. Sharapova was not aware that the photo was taken.
6. I walked up to Mr. Shigeta, and he showed me the shot he had taken on his digital camera's LCD screen. It showed a photograph of Ms. Sharapova sitting on a chair with her legs up, so that her covered crotch was exposed.
7. In or about October, 2004, I went on a business trip to Tokyo, Japan, with other executives from Dentsu America, including Mr. Biegel and Mr. Shigeta, and another Dentsu America executive, Douglas Fidoten.
8. During this trip, Mr. Shigeta took Mr. Biegel, Mr. Fidoten and myself to go with him to a Japanese bathhouse, without telling us where we were going. On this

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outing, Mr. Shigeta required all of us to disrobe, and then to walk naked in front of other patrons to the bath.

9. Mr. Biegel complained to me at the time that he felt very uncomfortable and awkward because of this incident, in particular because he was required by Mr. Shigeta to disrobe and to walk naked in front of Mr. Shigeta and the other patrons at the bath.

10. Mr. Biegel had also complained to me on another occasion about another business trip he took with Mr. Shigeta, to Prague, in the Czech Republic. I did not attend this trip. However, Mr. Biegel told me that on the trip he and another person involved in the project, Scott Weitz, were required by Mr. Shigeta to go with him to a brothel in Prague, where they were expected to have sex with the prostitutes at the brothel. Mr. Biegel told me that he did not have sex with the prostitutes at the brothel, but that he was made very uncomfortable by again being required to go on this outing.

11. I do not recall any instance where Steve Biegel and I ever watched the "Paris Hilton video" on a business trip.

12. Mr. Biegel was in charge of shooting an advertisement for Canon that ultimately turned out to be very successful. However, the initial preparation of the shoot was poorly presented to Canon. This was not Mr. Biegel's fault. Rather, Mr. Fidoten and Mr. Shigeta insisted on showing the initial shoot to the Canon representatives on Quicktime. This is a very rough medium, which produces a grainy, de-saturated film. In fact, Mr. Biegel and I tried to convince Mr. Fidoten not to do this, and tried to explain to him that the shoot was not ready to be shown to the client. However, Mr. Fidoten insisted on showing the film to the client, even though it was not ready. As we feared,

the client was unhappy with the result, and therefore a decision was made to re-shoot part of the advertisement. Again, this was not Mr. Biegel's fault, a point that was recognized by everyone at the time. In fact, Mr. Shigeta specifically wanted Mr. Biegel to work on the re-shooting because he trusted his skills, and he knew Mr. Biegel could address the problem caused by the hasty decision to show the initial shoot to the client in a poor medium.

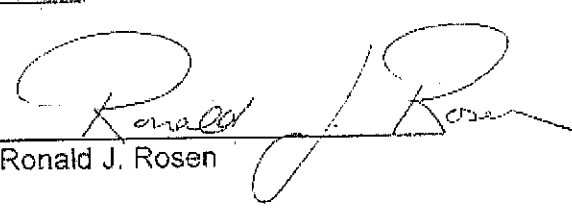
13. In fact, clients of Dentsu -- including Canon -- appreciated Mr. Biegel's work and thought highly of him. I am not aware of any client complaints regarding Mr. Biegel during the time he worked at Dentsu.

14. I did not want to fire Mr. Biegel, and I never advocated to anyone that he should be fired.

15. Instead, in the summer of 2006, I was approached by Mr. Fidoten, who told me that a decision had been made to fire Mr. Biegel. Mr. Fidoten told me that I could not tell Mr. Biegel that the Mr. Fidoten and Timothy Andree were planning to fire him, and in fact threatened me with termination if I told Mr. Biegel before I found a replacement.

I declare under penalty of perjury that the above and foregoing information is true and correct.

Dated this 3 day of February, 2007


Ronald J. Rosen